

# DCR's Regional Offices

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Richmond – James Watershed Office  
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Staunton – Shenandoah Watershed Office  
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Tappahannock – York and Rappahannock Watershed Office  
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Warrenton – Potomac and Rappahannock Watersheds Office:  
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## What do I do now?

Need help with your conservation plan? The place to begin is your local soil and water conservation district (SWCD). The SWCD will always help a landowner willing to support Virginia's efforts to protect water quality.

Do you want financial assistance with your conservation efforts? If so, contact your local SWCD office for a cost-share application form and/or tax credit assistance for the practices needed to implement your conservation plan. The SWCD board must then review the request.

Other agencies that offer assistance include the USDA Farm Service Agency and Natural Resources Conservation Service, Virginia Cooperative Extension, Virginia Department of Game and Inland Fisheries and the Virginia Department of Forestry. More information is also available from the Department of Conservation and Recreation watershed offices.

Virginia Department of Conservation and Recreation programs, activities, and employment opportunities are available to all people regardless of race, color, religion, sex, age, national origin, or political affiliation.

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## Virginia's Soil and Water Conservation Districts



- |                     |                      |                     |                     |
|---------------------|----------------------|---------------------|---------------------|
| 1 Tidewater         | 13 Lord Fairfax      | 25 Clinch Valley    | 37 Big Walker       |
| 2 Thomas Jefferson  | 14 Skyline           | 26 Scott County     | 38 Monacan          |
| 3 Southside         | 15 Peanut            | 27 Lonesome Pine    | 39 Peter Francisco  |
| 4 Natural Bridge    | 16 Mountain          | 28 Evergreen        | 40 Henricopolis     |
| 5 Piedmont          | 17 Tri-County/City   | 29 Tazewell         | 41 Headwaters       |
| 6 Blue Ridge        | 18 Colonial          | 30 Hanover-Caroline | 42 Appomattox River |
| 7 Culpeper          | 19 J.R. Horsley      | 31 Pittsylvania     | 43 Three Rivers     |
| 8 Northern Neck     | 20 Eastern Shore     | 32 John Marshall    | 44 Patrick          |
| 9 Shenandoah Valley | 21 Northern Virginia | 33 Halifax          | 45 Mountain Castles |
| 10 Robert E. Lee    | 22 Virginia Dare     | 34 Peaks of Otter   | 46 Lake Country     |
| 11 New River        | 23 Holston River     | 35 Prince William   | 47 Big Sandy        |
| 12 James River      | 24 Daniel Boone      | 36 Loudoun          |                     |

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Cost Share

& Tax Credit  
for Virginia  
Agricultural  
BMPs

# The need

Virginia’s soil and water conservation districts (SWCDs) are interested in nonpoint source (NPS) pollution. This pollution is so named because it doesn’t come from a single point, such as a sewage outfall or industrial discharge pipe. NPS pollution isn’t readily traced to a specific source. But it still contributes excess nutrients, pesticides, sediment, heavy metals and toxic substances to our waters.

Sources of NPS pollution are many, but one of the more significant is agriculture. Because agriculture requires many acres, its potential impact on water quality is great. For example, the *2002 State of the Bay Report* estimates that 41 percent of the phosphorus and 38 percent of the nitrogen entering the Chesapeake Bay originate from cropland. These pollutants need to be controlled in order to protect the environment.

# The solution

The farm community has a tradition of being good stewards of the land. By managing it wisely, farmers have made food both inexpensive and abundant in this country. SWCDs want to help strengthen this ethic.

The business of farming requires as much planning and organization as any other. Strategies to protect surface and ground water should be in those plans.

Locally, SWCDs concentrate on helping farmers in designated priority watersheds. Assistance is available year-round to individuals willing to carry out an approved conservation plan. Many plans qualify but all must be approved by the local SWCD board to be eligible for funding. SWCDs seek and recruit individuals whose efforts can make the greatest positive impact on water quality.

# The tools

## Virginia Agricultural Best Management Practices (BMPs) Cost-Share Program

This program, provides funds used to help install conservation practices that protect water quality. Funding availability varies by SWCD. The state provides SWCDs funds to target areas with known water quality needs. Areas with the greatest need receive the greatest funding.

The cost-share program supports using numerous practices in conservation planning to treat animal waste, cropland, pastureland and forest land. Some are paid at a straight per acre rate, while others are cost-shared on a percentage basis up to 75 percent. In some cases, USDA also pays a percentage. In fact, the program’s practices often can be funded by a combination of state, federal and even private funds, reducing the landowner’s expense to less than 20 percent of the total cost.

Demand for cost-share assistance is great, and SWCDs support the implementation of those BMPs that meet local water quality guidelines. Since all requests cannot be satisfied, priority ranking of practices must be used to make sure money is distributed and spent wisely.

The most an individual may receive in one year is \$50,000. The state cost-share payment, combined with federal payments, will not exceed 75 percent of the total eligible costs or the straight per acre rate.\*

Cost-share funds are also available for approved innovative BMP demonstration projects intended to improve water quality. SWCDs and individuals design the project and install and demonstrate the innovative technology or management system.

All practices in the program have been included because of their ability to improve or protect water quality. Many will also increase farm productivity by conserving soil and making wise use of other farm resources.

\* Districts can set lower caps.

## Virginia Agricultural BMP Tax Credit Program

This program, supports the voluntary installation of BMPs that address Virginia’s NPS pollution water quality objectives. Agricultural producers with an approved conservation plan can take a credit against state income tax of 25 percent for eligible BMP expenses. The tax credit amount cannot exceed \$17,500 or the total state income tax obligation for the given tax year, but any excess expenses can be carried over for up to five years.

Your BMPs, if approved, will be inspected by the SWCD after they are installed. Soon after this certification, you’ll receive cost-share payments or a tax credit approval from your local SWCD.

## Conservation Equipment Tax Credit Program

Three different sections of the *Code of Virginia* encourage farmers to use conservation equipment. Sprayers for pesticide and liquid fertilizer applicators, manure applicators, tramline adaptors and starter fertilizer banding attachments for planters are eligible for a 25 percent tax credit not to exceed \$3,750. The farmer must have a nutrient management plan written by a Virginia certified nutrient management planner and approved by the local SWCD (§58.1-337 and §58.1-436). Additionally, conservation tillage equipment (no-till planter or drill) is eligible for a 25 percent tax credit not to exceed \$2,500 (§58.1-334).

# 46 BMPs that qualify for state incentive programs

| State code | Description of practice  |
|------------|--|
| FR-1       | Reforestation of erodible crop and pastureland*  |
| FR-3       | Woodland buffer filter area*   |
| FR-4       | Woodland erosion stabilization*  |
| NM-1       | Nutrient management plan writing**   |
| NM-3       | Sidedress application of nitrogen on corn**  |
| NM-3B      | Manure application to corn using pre-sidedress nitrate test to determine need for sidedress nitrogen** |
| NM-4       | Late winter split application of nitrogen on small grain**   |
| SE-1       | Vegetative stabilization of marsh fringe areas*  |
| SE-2       | Shoreline stabilization  |
| SL-1       | Permanent vegetative cover on cropland*  |
| SL-3       | Stripcropping systems*   |
| SL-3B      | Buffer stripcropping*  |
| SL-4       | Terrace system*  |
| SL-5       | Diversion*   |
| SL-6       | Grazing land protection*   |
| SL-6A      | Small Acreage Grazing System   |
| SL-6B      | Alternative water system   |
| SL-8       | Protective cover for specialty crops*  |
| SL-8B      | Small grain cover crop for nutrient management*  |
| SL-11      | Permanent vegetative cover on critical areas*  |
| SL-11B     | Farm road or heavy traffic animal travel lane stabilization  |
| SL-15A     | Continuous no-till system**  |
| WL-1       | Field borders/wildlife option  |
| WL-2       | Idle land/wildlife option  |
| WP-2A      | Stream bank stabilization*   |
| WP-1       | Sediment retention, erosion or water control structures*   |
| WP-2       | Streambank protection*   |
| WP-2B      | Stream crossings and hardened access   |
| WP-2C      | Stream channel stabilization   |
| WP-2D      | Maintenance of Stream Exclusion Fencing  |
| WP-3       | Sod waterway*  |
| WP-4       | Animal waste control facility*   |
| WP-4B      | Loafing lot management system*   |
| WP-4C      | Composter facility*  |
| WP-4D      | Soil test in support of nutrient management plan   |
| WP-4E      | Animal waste structure pumping equipment   |
| WP-5       | Stormwater retention pond  |
| WP-6       | Agricultural chemical and fertilizer handling facility*  |
| WP-7       | Surface water runoff impoundment for water quality   |
| WP-8       | Relocation of confined feeding operations from environmentally sensitive areas                         |
| WQ-1       | Grass filter strips*   |
| WQ-4       | Legume cover crop  |
| WQ-5       | Water table control structure*   |
| WQ-6       | Constructed wetlands*  |
| WQ-6B      | Wetland restoration  |
| WQ-7       | Plasticulture irrigation water recycling system  |
| WQ-8       | Fuel storage treatment   |
| WQ-9       | Capping/plugging abandoned wells   |
| WQ-11      | Agricultural Sinkhole Protection   |

\* indicates practice qualifies for both tax credit and agricultural BMP cost-share programs

\*\* cost-share only

Please note: The eligibility status of BMPs is subject to change based on program year participation